heard but one adequate and comprehensive definition of value as applied to staple merchandise.

The value of an article is the price at which it can be replaced. To illustrate: There is a standard \$2.00 Manhattan Shirt. But at a certain period this brand is put on sale at \$1.25. One Broadway Found Guilty on 185 firm which is consistently careful of its claims asserts that although at these sales the shirts which were \$2.00 are offered at \$1.25, they represent a genuine \$2.00 value. But simultaneously on Fifth Avenue, Sixth Avenue and Forty-second Street, this same quality of shirt is reduced to \$1.25. Is its value \$2.00 on Broadway when it can be purchased for \$1.25 the United States District Court to elsewhere? Obviously not. If the customer paid \$2.00, its alleged value, he would be losing 75 cents. In order to establish a just claim of value on any article, a merchant must know that it is not on sale elsewhere for the same or at a lesser price. And this is practically impossible.

"Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let your customer determine the value "Tell what the goods are and let you customer determine the value "Tell what the goods are and let you

of them" is the principle enunciated by the San Francisco Emporium. "The public is the only proper judge of values."

IMPOSSIBLE TO PLAY FAIR.

That is why that store has discarded all comparative value advertis-That is why that store has discarded all comparative value advertising, and thriven enormously on its policy. That is why Marshall Field

for the company plans an immediate

for the company plans an immediate

control of the control of the company plans an immediate

control of th & Co., of Chicago, recognized as the greatest department store in the United States, long since shut down rigidly on this class of claims.

"With every intention of honesty," says General Manager Schlesinger, of the Emporium, "no store can play fair with its customers which quotes comparative values. Mistakes are bound to creep in and it is the public that pays for them."

A buyer of twenty-five years' experience in various department stores thus writes me:

"Very few department stores are really truthful advertisers. In many instances it is the fault of the house, on account of the method of doing business, and in many cases it is the fault of the advertising department, for while the house may be legitimate and clean in all its other business dealings, the advertising department may use bad judgment. In the latter case, the heads of these big stores are usually too busy to look after every detail. They engage advertising managers, pay them big salaries and naturally depend upon them for results. It doesn't make any difference how the advertising is done as long as it brings business. That is why a great many of the big stores in New York are not successful, and only recently have we had a demonstration of it."

The writer might have added that the buyer is often to blame, as he is constantly pressed to outdo his previous records and so has recourse to extravagant claims which the advertising manager is not always able to check up and correct. One big local store has for months practised a system of requiring its buyers and heads of stock to proof-read and certify to the advertising manager every advertisement in their respective pared with 279,411 on February 1, or an increase of 24,576. The increase departments. Yet, in spite of this, errors have admittedly crept in. No departments. Yet, in spite of this, errors have admittedly crept in. No was due principally to advertising manager of a great and diverse shop can assure himself of in the West and South. the reliability of all advertising daily, for the sufficient reason that there are not twenty-five hours in any day.

NO "VALUES" IN PROGRESSIVE STORES.

So the most progressive stores have dropped the "value" claims, either in whole or in part. In addition to Marshall Field & Co. and the Emporium, there is Filene's in Boston, the "automatic bargain basement" of which is a widely noted innovation. Neither "values" nor "reduction" prices are ever quoted on any basement goods. Before me lies an advertisement of one of their collar sales: "Ten thousand dozen coliars of a standard make at 50c a dozen, a bargain if there ever was one." How many New York stores, I wonder, would have resisted the temptation to state "\$1.00 value" (a conservative statement from one point of view), or a reduction of 50 or 60 or 75 per cent from the normal, or some other sacrificial representation? Yet there was no sacrifice in it. The Filene store, rigidly refraining from anything more than the mild and well justified assertion "much underpriced," made a handsome and thoroughly legitimate profit on the transaction. The most hopeful forecast of the new and higher standard locally is

that certain of the New York stores are adopting this "no value" standard. Bonwit Teller & Co. write me: "The use of the 'comparative value' is rigidly censored from all

r advertising. While maintaining its right to quote former prices-quite a different

matter from values, as price is a matter of fact whereas value is a matter of opinion-the Bonwit Teller company makes some interesting and significant observations upon this practice:

'The practice of quoting 'former prices' is in itself a legitimate and logical procedure: it is the reprehensible and pernicious abuse of the practice which we stand against. At the termination of each season our merchandise is subjected to drastic price reduction. In most instances we hesitate to state the actual 'former selling price' of be the inference. When we do employ the 'former selling price' it is always in a very much modified form."

BLOOMINGDALE BROS. BAR IT.

That was a sound principle enunciated some time ago by Bloomingdale Bros.' advertising manager, that where a comparative price is used some explanation should be made in the text of "the manner in which the merchandise was bought and the reason for its present offering at a price less than it is fetching elsewhere." This is but a symptom of the growing belief that it pays to be honestly confidential with the public. And now Bloomingdale Bros, have come out flatly for the abrogation of all comparative price advertising. Many of their department heads were pessimistic, but the firm felt sure of its ground and issued the sweeping order.

"We are launched at last upon our programme," so H. C. Bloomingdale is quoted in "The Evening Mail," "and I am glad to say that our buyers and other workers are unanimous now in the opinion that our advertising henceforth will have greater weight than it has ever had." The fact is that the purchasing public is suspicious of all "values" in

print. No other drygoods advertising in The Tribune's columns has been the subject of so much criticism and protest as that of Gidding & Co.'s former series, with its statements of \$85 to \$135 gowns at \$45, \$65 fur "values" at \$25, and so on. Now, I have no doubt that these goods were originally marked at the prices quoted, but has there been no decrease in value as the season waned? In any case, from the letters I have received, it is evident that such claims as these have not favorably impressed the Gidding customers or prospective customers. And the general tendency is distinctly in the opposite direction. Month by month the terms "value," "worth" and "priced elsewhere at" are waning from the announcements of the better class stores.

"REDUCTIONS" BEING REFORMED.

In the matter of reductions and former prices, also, there is a marked progress toward conservatism and caution. "Reductions" have, in the past, covered a multitude of petty sins in local merchandising. A year ago there were more department stores selling seconds as "reduced goods, worth" so much than there were shops innocent of this minor swindle. In the matter of women's stockings, as one instance, this practice was general. Yet one may search the papers of 1914 carefully with but rarely discovering the word "seconds" in any advertising. Since the first of the year one store, at least, Saks & Co., has half a dozen times conspicuously announced that certain low-priced offerings were not perfect, but good bargains at the price. "Men's Silk Hose to-day 32c," runs one recent ad. "Frankly they are 'seconds,' otherwise they would be 50c and 75c." How simple it would have been to exploit that hosiery-"pretty nearly perfect, whatever irregularities there are being practically beyond detection," the ad truthfully states-as actual 50c and 75c values marked down for a special sale! I think I could name at least four stores that would have sold the line as standard stock, "marked down." Similarly I note the Saks announcement of a sale of shoes, "Incomplete sizeranges from discontinued lines," in refreshing contrast to the familiar "latest style" and "exclusive design" falsities whereby many concerns seek to clear off their cumbrous stock. "Trade honesty"! Surely it is a significant indication of progress that a concern as prominent as Saks & Co. should prefer to deal in the straight facts!

But one step further in advance remains for some New York department store to take. "Never mind the former prices; they don't exist." Thus runs an Emporium advertisement in a San Francisco paper. That is the Emporium and the Marshall Field principle: to avoid even the appearance of evil by absolutely eschewing not only statements of value, but even of comparative or former prices. On this basis they have pros-

pered beyond competition. Who, in the New York world of trade, will be the local pioneer of

the high st standard?

and Honest Stores N. J. CENTRAL FACES WHAT THE BUYERS WILL \$3,700,000 FINE

Counts of Giving Rebates to Lehigh System.

[By Telegraph to The Tribune.]

The law provides that the minimum fine in case of a conviction is \$1,000 for each offence and the maximum \$20,000. Therefore, t. e least amount that the Central can be fined is \$185, 000 and the largest \$3,700,000. Counsel for the company plans an immediate

Idle Car Surplus Larger.

The monthly statement of the American Railway Association shows that on March I there was a net surplus of idle cars on the lines of the United States and Canada of 303,987, com-

BUSINESS REVERSES

BANKRUPTCY DISCHARGE

ALPER & FRUMAN—Judge Hough has grante
a discharge for bankruptcy to Alper & Fruman
clock manufacturers, of 315 Church st.; Habilities
\$10.054. PETITION DISMISSED.

BANKHUPTCY SCHEDULES. SS, and goods seed, ges, \$1800 GREAT BRITAIN DRESS CO., INC., of 748 est 78th st. filed schedules showing Habilities \$5,913, nominal assets \$4,258, and actual as-MOWERAY & NEWMAN, INC., elec-les, at 125 West 42d st., fled schedule

JUDGMENTS RECORDED.

Silman & BREUER, manufacturers of 4 West 4th st. Bled schedules showing 4 West and assets \$3,683, consisting of

Manhattan. Max-Matthew Wilson & Co. Citys Realty Co-B Fisherop, oseph-J Tempkins.
C A Opperheim. Collins & Co.
arry A I. Kass.
Jos H M H Rosen et al.
Villiam City of New York.
Mirram, and Herman Bass—City Bernardo-D C Kassel. Nathan-Eric R R CCo. m M. pres- A Leavitt. ia. Samuel-People, etc.
Chas H-M Schnurmacher,
Rose-S H Stone et al.

LOOK AT TO-DAY

The company based its defence mainly on a contract made in 1871, by which the Central acquired control of tracks then owned by the Navigation Company. Under this contract the Navigation Company was to receive a stipulated sum, averaging about 23 cents, for each ton of coal carried over its tracks.

PITTSBERGH—Lewin-Neiman Co; R Neiman and Miss Gettlleb, wash dresses; 470 4th at, 10th Search of the Property of the search of the San Francisco—The Emportum: Miss Maury: 470 4th at, 12th floor.

ST FAUL—Manhelmer Bros; E Kaufman; 1276 Broy, 4th floor.

TERRE HAUTE—A Herr; E Bauer; 116 W 32d st, 14th floor.

Skirts.

annuel-Armour & Co. costs, Cord. and Commercial Trust Co

Farier,
d. S.P.—S. Gransky,
Gldale—F. O. Boyd & Co.
Distributing and Distillin
L. Jarnulowsky et al.

B-II Buxton.
W-A Bowers.
Elirabeth-A Weldmer
ith Realty and Constru

White, James—II I, Fergeuson, Williams, Eleanor M.—E F Eble, Weiss, Charles—A Brancata, Weiss, Joseph—M Girielson,

I R Smith Research Feedbarren Research Research

The T ..x.

SATISFIED JUDGMENTS.

1814. Heffman, Annie, 1 Hoffman and L Lety-hoster: Sept 26, 1914. Intercorough Rapid Transit Co-F Raymon

Interformingh Rapid Transit Co-F Raymon March 10, 1911; Mutual Life Ins Co of N Y-J Lesem; Jan

Same Same: Nov 17, 1914: Leggett, J A.-M L Leggett, Dec 9, 1914; Schomon, A.-J Bernstein, Jan 1, 1912; Schomon, L.-J H Eswards; Dec 19, 1908;

Waltdoom Construction Co. M. Walter, H. B. garden, P. Gressman Plumbing Co. and Grossman—M. B. Rich, March Z. 1910; Zimmerman, S. and Afnile—M. Klein; Aug 7, 12

20, 1915 (*acated); Weinterg, L-L Livingsten; Dec 31, 1914 (*acated);

B & L Auto Lamp Co. Inc.—Bellamore Toomer Co. March 2, 1915 (cancelled). Higgins T 3-4 T Silver, March 5, 1915; \$288.65 Kann, Julia, Minnie B Buumenthai et al.—E C 0 rr. Jan 12, 1911 (United Mrs Trimming Co.—E Coffin; Jan 12, 1915).

Jacobs, S E-M Oppenheimer; March 2, 1915; \$99.82

DRYGOODS AND TEXTILE NOTES.

sewed in through tunnel loops, so that it can be drawn to fit any size. The ends of the strings will have fancy tassels attached, so that when the collar is fastened to the coat or dress they will act as a fancy ornament as well.

and merchants are taking to the new selling method, and are of the belief that many other concerns will soon

CHICAGO—Slogel, Cooper Co; A Matthews, silks and velvets, 12 E 2nd st, 10th floor, 2nd and velvets, 12 E 2nd st, 10th floor, 2nd the state of the buyers of the following firms for their toy and game clificago—the Pair It Stayder, corets, 2nd that a constant of the constant in the the const

FIRE DEPARTMENT.

Bridge st., Hugo Loewy; unknown 1 00-613 W. 185th st., J. P. McDonald; triffing STEAMERS AT FOREIGN PORTS. -125 E 74th st. Joseph Du Viver; alight.
184 Rhington et., Sadie Kandinali; 2000.
228 Peari st. Hamburger Bres Co. (rining.
106 Madison av., Mrs. Baker, slight.
Sarah Berkovitta, 128 Monroe et., slight.
In automobile. 69th st. and 2d av., E. T.
(Gibbons 510.
329 E 72d st., Mary Hyberg; triding.

APPRAISALS OF ESTATES.

The law provides that the minimum fine in case of a conviction is \$1,000 for each offence and the maximum \$20,000. Therefore, t'e least amount that the Central can be fined is \$1,855. 100 and the largest \$3,700,000. Counsell that the company plans an immediate appeal.

Comparison of the company plans an immediate appeal.

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The case was beard by Judge Relistic that the price was the price of the fercits and drawers to the effect that the price was the price of the company plans and the price of

ing at and Departing from

Sunrise. 618; sunset, 6.04; moon rises, 4.48.

Port of New York.

INCOMING STEAMERS.

SATURDAY, MARCH 13.

Santa Clara, Havana, Am-Cub. 12 00 m Panaman, San Francisco, A-H. 12 00 m Tapajoz, Rio de Janeiro, Braz. 1.00 pm 4 00 pm

TRANSPACIFIC MAILS.

TRANSPACIFIC MAILS.
Close N.Y.
Destination and steamer.
Hawail, Fiji Islands. New Zealand. Australia
1974. Vanouver)—Maiura
Japan. Corea. China (via Seattle)—Panama
Marii
Marii

Maril Japan, Corea, Philippines (via San Mar 15

Bar 1:20 a m. Niagara (Fr), Havre February 28, to the Comparite Generale Transatlantique, with 42 cabin, 26 pieceage passengers, mails and mise. Bar, 12:50 m.

olinda (Cuban). Nipe February 24, Porto Padre Glbara March 1 and Nuevitas 5, to the Mun-Ss Line, with 5 passengers and mose. Bar,

a fil.

A(bis (Nor), Genoa February 8 and Malaga 14,
the Guns Sa Line, in ballast. Bar, 2 40 a m.
Farmand (Nor), Jucaro March 1, to the Munson

s in. (Nor). Philadelphia March 10, to Fur-withy & Co. in ballast. Quarantine, 10 at

m Clara, Cardenas March 1 and Catharian a American and Cuban Ss Line, with sugar

of the American and those and Norfolk, to the prestorn. Newport News and Norfolk, to the prestorn. New No. 40, with passengers and midse Dominion Section 10 m. 22 and Palermone.

rantine, 2.21 p.m. neuna (Ital), Naples February 23 and Palermo to Hartfield, Solari & Co, with 3 first, 67 sec-

ine 5 10 p m. andy Hook, N J. March 11, 9 30 p m-Wind thwest, moderate breeze; clear; light sea.

ARRIVED Kirkwall, March 9-Taurus (Nor), New York for

Send for Catalog. 45 East 17th St.

LABEL SE

LEAN'S LOCKSTITCHED

Shipping Information and

Vessels, Steam and Sail, Arriv- Dundee, March 16-Antilla, New York via Kirk-

Timely News of the Merchandise World MARCELLUS F. BERRY (March 4); more the stop of the Merchandise World MARCELLUS F. BERRY (March 4); more the stop of the Merchandise World Stop of the Carlet Legislation active was carried Large Legislation active. The stop of the Carlet Legislation active was carried to the carried Stop of the Carlet Legislation active.

INCORPORATED AT ALBANY

THE WEATHER REPORT

That Trip to Porto Rico

so full of new delights that you are sure to enjoy every moment of it. Leave New York any Saturday

16-DAY \$94.50 AND UP

sailing under the American Flag. Staterooms en suite, some with private bath.

Cruising Department

PORTO RICO LINE General Office, 11 Broadway, New York

EUROPE VIA LIVERPOOL

"ORDUNA

Marine News of the World SATURDAY, MAR. 20, 10 A.

A Dorg, March 3-Henry Tegner (Dan), New York Tuscania, Sat., . . . Mar. 27, NOON via Richwall via Ririwali bedia, March 9—Paddington (Br), New York; LUSITANIA Sat., Apr. 3, 10 AM Satsuma, New York via St Michaela Indiano, diarch 9—Batisean (Br), New York for Transy vania, . Sat., Apr. 10, NOO *Orduna, . . Sat., Apr. 17, 10 AM March 5-Lutetian (Br), New York. Tuscania, . . . Sat., Apr. 24, NOON

G braltar - Naples - Piraus Prawie Point, March II-Wieldrecht (Dutch), New CARPATHIA, Tues sy, March 16, No. ROUND THE WORLD TOURS

SCREW "Be mud an "Round Trip \$25.00 and Up."

Largest & Fast st teamer to Bern

RESORTS. METROPOLITAN ASBURY PARK, N. J.
NEW. MODERN HOTEL, OF CONCRETE CONSTRUCTION
WILL OPEN MARCH 28TH

6 a m. 25 3.5 p m. 28 34 9 a m. 23 36 11 p m. 24 34 12 m. 25 4112 p m. 23 4 p m. 30 411 m. 30 42 m. 23 4 p m. 30 42 m. 3

Humidity.

8 a. m......57 | 1 p. m...

Centrally Located, Luxurious Suites, Private Baths, Running water in all rooms. eau, Hotel McAlpin, New Yor ERMAN O. DENNIS, Manager, for Assistant Manager New Monterey 'Phone Asbury 1345

Shotel Dennis ATLANTIC CITY, N.J A high class modern Hotel in America's first Winter Resort Directly facing the Ocean Sunshine every where Capacity 600. WALTER J. BULLING GRAND ATLANTIC

Atlantic, City, N. I.—Virginia Are, close to bear Capacity 600. Modern and high-class at modern rates. Large rooms with southern exposures protein and public baths, elevator, aun parlors, et Superior table and attentive service. Write foodsict and terms. Auto meets trains. W.F. SHAN

GALEN HALL Steamers City of Everett, Baton Rouge: Vesta,
Sainte: Lutted States (Dan), Copenhagen: Colon,
Cristolai, Bruckhamen (Dutch), Matanasa, Jefferson, Nortok and Nesport News, Matina (Br),
Perth Amboy: Buffain (Br), Hull; Roma, Fort
Arthur, Medico, Havana, Siraola, Puri Antonio,
Isle of Jura (Br), Marselliea. HOTEL AND SANATORIUM, ATLANTIC CITY, N. J.

L. YOUNG, General Manager. ALBEMARLE Virginia Av., near Elevator, and pariors, private baths, etc., excellentable, evening dinners, orchestra. Special-\$10 weekly \$2 up daily Booklet. J.P. COPE. SPEND EASTER AT ASBURY PARK.

SCHOOL AGENCIES. American and Foreign trachers Agrocy.—
Supplies Professors, Teachers Tutors,
Governesses to, to Colleges, Schools and
Families, Apply to Mrs. M. J. TOUNGFULTON, 23 Union Square.

Solomon's golden land of Ook was never lovelier than this "Island of Enchantment." A cruise there is so comfortable, so inexpensive

in a big comfortable steamer, sailing to and around Porto Rico. stopping in principal ports, using the steamer as your hotel.

Including all Expenses Steamers built in America and

Write for booklet "Porto Rico Craise"

Assett 2-Lutettan (Br), New York, SAILED,
Asterpool, March 10, 6 p ta-8t Louis, New York,
Abraciar, March 9-Joannis Coutais (Greek) (from Firanae), New York
a mouth, March 11-Vitalia (Nor) (from New York), Rotterdam

Forecasts and Records of the COMPANY'S OFFICE, 21-21-STATEST. Last Twenty-four Hours.

RED "D" LINE I'm

STEAMSHIP TICKETS TO ANY PORT Raymond & Whitcomb Co. 225 5th Av.S.I. BUSINESS CARDS.

Business or Private Difficulties lugally adjusted. Estates traced America or Europe. Titles searched; multiplested; suits begun or defended. HERBERT PEAKE, Lawyer,

CARFFUL CARPET TERANING CO.-Com-compressed air steam hand or so face if Broadway C21 East 48th st. COE & READ Tel. 102-18th NEW YORK CARPET CLEANING WORKS PINE RUGS WOVEN FROM OLD CARPEN
Prices Reasonable
Fel 4892-4699 Breant. 427 439 West 403 E INSTRUCTION.

LANGUAGES HOME AT

THE LANGUAGE PHONE METHOD, 994 Putnam Bidg. : W. 45th St. NEW YORK-Manhattan. THE BERLITZ SCHOOL OF LANGUAGES BUSINESS SCHOOLS.

Bookkeeping, Shorthand, Secretarist Spanish and Stenotype Departments. estingn-Saines WORK WANTED.

DOMESTIC SITUATIONS WANTED

Male.